



ARIZONA STATE SENATE
Fifty-Fifth Legislature, First Regular Session

FACT SHEET FOR H.B. 2391

county property tax information; worksheet

Purpose

Requires a county board of supervisors (county BOS), within seven days after adopting primary and secondary property tax rates and levies, to compile the adopted property tax rates, levies and valuations for all taxing jurisdictions in the county on a worksheet prescribed by the Arizona Department of Revenue (ADOR).

Background

By the third Monday in August each year, the governing body of each county, city, town, community college district and school district must: 1) fix, levy and assess the amount to be raised from primary property taxation and secondary property taxation; 2) designate the amounts to be levied for each purpose appearing in the adopted budget; and 3) fix and determine a primary property tax rate and a secondary property tax rate. The governing body of a county, city, town or community college district may not fix, levy or assess an amount of primary property taxes in excess of the statutorily prescribed limit. The chief fiscal officer of a county must notify the Property Tax Oversight Commission of the amount of primary property tax levied within three days after the final levies are determined for a county, city, town, or community college district.

The governing board of a common school district, a high school district or a unified school district may not fix, levy or assess a primary property tax rate higher than the current year's rate if the: 1) total primary property taxes levied for all taxing jurisdictions on at least one-half of the residential property of the district exceeds the primary property tax levy limit; and 2) school district primary property tax rate exceeds 150 percent of the applicable qualifying tax rate ([A.R.S. § 42-17151](#)).

There is no anticipated fiscal impact to the state General Fund associated with this legislation.

Provisions

1. Requires a county BOS, within seven days after adopting primary and secondary property tax rates and levies, to compile and make available to the public the adopted property tax rates, levies and valuations for all taxing jurisdictions in the county on a worksheet prescribed by ADOR.
2. Requires a county BOS to post a complete copy of the worksheet in a prominent location on the county's official website.
3. Becomes effective on the general effective date.

House Action

WM	2/3/21	DP	10-0-0-0
3 rd Read	2/11/21		60-0-0

Prepared by Senate Research
 March 1, 2021
 MG/FDR/gs